

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
COLUMBIA DIVISION

John D. Lynch, II,

Civil Action No. 3:24-cv-3207-CMC

Plaintiff,

vs.

ORDER

J.G. Wentworth; R.C. Henderson Trust;
Securian Financial.,

Defendants.

This matter is before the court on Plaintiff's Complaint. ECF No. 1. He claims "federal tax fraud" as he has requested 1099 forms and has not received them, so he is unable to file his taxes. In accordance with 28 U.S.C. § 636(b) and Local Civil Rule 73.02 (B)(2)(e), D.S.C., the matter was referred to United States Magistrate Judge Shiva V. Hodges for pre-trial proceedings.

On June 4, 2024, the Magistrate Judge issued a Report and Recommendation ("Report") recommending Plaintiff's Complaint be dismissed for lack of subject matter jurisdiction. ECF No. 9. The Magistrate Judge advised Plaintiff of the procedures and requirements for filing objections to the Report and the serious consequences if he failed to do so. Plaintiff filed a "documentation of homelessness" and a notice of change of address. ECF Nos. 12, 13.

The Magistrate Judge makes only a recommendation to this court. The recommendation has no presumptive weight, and the responsibility to make a final determination remains with the court. *See Mathews v. Weber*, 423 U.S. 261 (1976). The court is charged with making a *de novo* determination of any portion of the Report of the Magistrate Judge to which a specific objection is made. The court may accept, reject, or modify, in whole or in part, the recommendation made by the Magistrate Judge or recommit the matter to the Magistrate Judge with instructions. See 28

U.S.C. § 636(b). The court reviews the Report only for clear error in the absence of an objection. See *Diamond v. Colonial Life & Accident Ins. Co.*, 416 F.3d 310, 315 (4th Cir. 2005) (stating that “in the absence of a timely filed objection, a district court need not conduct a *de novo* review, but instead must only satisfy itself that there is no clear error on the face of the record in order to accept the recommendation.”) (citation omitted).

The Report recommends Plaintiff’s Complaint be dismissed for lack of subject matter jurisdiction – Plaintiff did not affirmatively plead jurisdiction of the federal court. ECF No. 9 at 4-5. Plaintiff’s filings do not address the jurisdictional issues raised by the Report.

After considering the record, the applicable law, the Report and Recommendation of the Magistrate Judge and Plaintiff’s filings, the court agrees with the Report’s recommendation the matter should be dismissed for lack of jurisdiction. Plaintiff does not allege facts sufficient to show federal question jurisdiction, diversity of citizenship, or damages of over \$75,000. Accordingly, the court adopts the Report by reference in this Order. This matter is hereby summarily dismissed without prejudice.

IT IS SO ORDERED.

s/Cameron McGowan Currie
CAMERON MCGOWAN CURRIE
Senior United States District Judge

Columbia, South Carolina
June 26, 2024